

Form <b>F-66 (IA-2)</b> (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207700500000</div> <div>CITY OF DES MOINES, IOWA</div> <div>400 ROBERT D RAY DRIVE</div> <div>DES MOINES, IOWA 50909</div>		
CITY OF <div>DES MOINES</div> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	110,670,116		110,670,116	111,629,015
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	110,670,116		110,670,116	111,629,015
Delinquent property taxes	0		0	0
TIF revenues	28,284,271		28,284,271	29,316,838
Other city taxes	23,606,894	0	23,606,894	21,417,431
Licenses and permits	3,911,284	0	3,911,284	3,656,850
Use of money and property	3,302,602	133,389	3,435,991	3,113,056
Intergovernmental	71,199,777	20,841,635	92,041,412	71,494,915
Charges for fees and service	19,270,124	76,502,747	95,772,871	113,588,137
Special assessments	166,571	233,819	400,390	327,500
Miscellaneous	25,731,864	331,266	26,063,130	27,909,216
Other financing sources	190,460,367	19,420,159	209,880,526	165,459,584
Total revenues and other sources	476,603,870	117,463,015	594,066,885	547,912,542
Expenditures and Other Financing Uses				
Public safety	98,386,596	0	98,386,596	105,024,204
Public works	29,864,165	0	29,864,165	30,194,425
Health and social services	15,687,214	0	15,687,214	17,617,734
Culture and recreation	20,260,641	0	20,260,641	21,371,083
Community and economic development	20,517,727	0	20,517,727	18,056,246
General government	59,748,218	0	59,748,218	61,326,997
Debt service	69,191,216	0	69,191,216	68,431,876
Capital projects	68,662,207	0	68,662,207	84,146,465
Total governmental activities expenditures	382,317,984	0	382,317,984	406,169,030
Business type activities	0	109,042,905	109,042,905	106,066,569
Total ALL expenditures	382,317,984	109,042,905	491,360,889	512,235,599
Other financing uses, including transfers out	88,346,685	1,145,685	89,492,370	61,748,719
Total ALL expenditures/And other financing uses	470,664,669	110,188,590	580,853,259	573,984,318
Excess revenues and other sources over (Under) Expenditures/And other financing uses	5,939,201	7,274,425	13,213,626	-26,071,776
Beginning fund balance July 1, 2013	65,107,219	32,001,336	97,108,555	97,108,555
Ending fund balance June 30, 2014	71,046,420	39,275,761	110,322,181	71,036,779
Note - These balances do not include \$ 14,270,878 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 43,193,735 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 403,325,000	Other long-term debt	\$ 13,230,379	
Revenue debt	\$ 80,529,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 545,363,282	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		02/13/2015		
Printed name of city clerk	Telephone	Area Code	Number	Extension
DIANE RAUH	→	515	237-1338	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF DES MOINES			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	51,237,594	30,573,140		28,859,382	0	0	110,670,116			110,670,116	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	51,237,594	30,573,140		28,859,382	0	0	110,670,116		T01	110,670,116	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	51,237,594	30,573,140		28,859,382	0	0	110,670,116			110,670,116	6
7	TIF revenues			28,284,271				28,284,271		T01	28,284,271	7
	Other city taxes											
8	Utility tax replacement excise taxes	1,820,831	1,059,573	0	926,172	0	0	3,806,576		T15	3,806,576	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	14,581,925	0	0	0	0	0	14,581,925	0	T15	14,581,925	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	53,542	31,215	0	27,856	0	0	112,613	0	T19	112,613	12
13	Hotel/motel tax	5,105,780	0	0	0	0	0	5,105,780	0	T19	5,105,780	13
14	Other local option taxes		0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	21,562,078	1,090,788	0	954,028	0	0	23,606,894	0		23,606,894	15
16	Section B - LICENSES AND PERMITS	3,745,833	141,666	0	0	23,785	0	3,911,284	0	T29	3,911,284	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	85,214	94,930	8,735	22,230	31,760	12,350	255,219	133,389	U20	388,608	18
19	Rents and royalties	688,492	352,624		0	7,200	0	1,048,316	0	U40	1,048,316	19
20	Other miscellaneous use of money and property	759,913	708,495	463,307	0	67,352	0	1,999,067		U20	1,999,067	20
21				0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,533,619	1,156,049	472,042	22,230	106,312	12,350	3,302,602	133,389		3,435,991	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	5,676	4,384,557	0	0	19,811,144	0	24,201,377	2,333,042	B89	26,534,419	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	204,092	13,992,377	0	0	0	0	14,196,469	18,508,593	B50	32,705,062	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32	FEMA	0	2,172,394	0	0	0	0	2,172,394	0		2,172,394	32
33	Total Federal grants and reimbursements	209,768	20,549,328	0	0	19,811,144	0	40,570,240	20,841,635		61,411,875	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		20,552,463					20,552,463		C46	20,552,463	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	321,236	319,844	250,000	0	1,780,749	0	2,671,829	0	C89	2,671,829	49
50	Iowa Department of Transportation	0	148,462	0	0	0	0	148,462	0	C89	148,462	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	STATE LIBRARY AID	0	100,238	0	0	0	0	100,238	0	C89	100,238	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	321,236	21,121,007	250,000	0	1,780,749	0	23,472,992	0		23,472,992	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	PRAIRIE MEADOWS, COUNTY MONEY	1,161,504	1,315,000	0	0	4,692,950	0	7,169,454	0	D89	7,169,454	67
68	CITIES/COUNTIES HOMELAND SECURITY OPT OUT/POLICE SER	-29,576	0	0	0	0	0	-29,576	0		-29,576	68
69	SCHOOLS	16,667	0	0	0	0	0	16,667	0		16,667	69
70	<b>Total local grants and reimbursements</b>	1,148,595	1,315,000	0	0	4,692,950	0	7,156,545	0		7,156,545	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	1,679,599	42,985,335	250,000	0	26,284,843	0	71,199,777	20,841,635		92,041,412	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0		0	0	0	0	0	34,727,775	A8Ø	34,727,775	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	8,256,755	A6Ø	8,256,755	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	57,049	0	0	0	0	0	57,049	12,210,992	A81	12,268,041	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	1,668,154	A50	1,668,154	86
87	Storm water	0	0	0	0	0	0	0	19,473,956	A80	19,473,956	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	3,331,439	0	0	0	0	0	3,331,439	0	A89	3,331,439	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	476,270	0	0	0	0	0	476,270	0	A89	476,270	92
93	Ambulance charges	4,058,776	0	0	0	0	0	4,058,776	0	A89	4,058,776	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A5Ø	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	94,008	94,008	0	A03	94,008	98
99	Library charges	105,597	0	0	0	157,867	0	263,464	0	A89	263,464	99
100	Park, recreation, and cultural charges	614,872	0	0	0	0	0	614,872	165,115	A61	779,987	100
101	Animal control charges	51,809	0	0	0	0	0	51,809	0	A89	51,809	101
102	Other charges - Specify	2,170,107	126,127	399	0	388	0	2,297,021	0		2,297,021	102
103	CIP CHARGES/MATERIAL AND LABOR	6,481,610	1,543,806	0	0	0	0	8,025,416	0		8,025,416	103
104	TOTAL CHARGES FOR SERVICE	17,347,529	1,669,933	399	0	158,255	94,008	19,270,124	76,502,747		95,772,871	104
105												105
106	Section F - SPECIAL ASSESSMENTS	49,004	117,567	0	0	0	0	166,571	233,819	U01	400,390	106
107	Section G - MISCELLANEOUS											107
108	Contributions	101,088	1,049,760	0	0	160,605	0	1,311,453	6,000	U99	1,317,453	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	5,729,891	65,357	0	0	0	0	5,795,248	0	U30	5,795,248	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	235,423	661,606	0	306,187	98,979	0	1,302,195	40,141		1,342,336	113
114	NON CITY PARTICIPATION IN CIP		0	0	0	1,121,835	0	1,121,835	132,246		1,254,081	114
115	REIMBURSEMENT FOR SERVICES/EXPENDITURES	1,029,874	151,063	0	0	0	0	1,180,937	152,879		1,333,816	115
116	INDIRECT COST ALLOCATIONS	3,410,884		0	0		0	3,410,884	0		3,410,884	116
117	PILOT AND POLICE FIRE SERVICE	3,957,370	0	0	0	0	0	3,957,370	0		3,957,370	117
118	RETURN ON INVESTMENT ENTERPRISE	7,283,844	0	0	0	0	0	7,283,844	0		7,283,844	118
119	DAMAGE CLAIMS	33,037	53,310	0	0	281,751	0	368,098	0		368,098	119
120	TOTAL MISCELLANEOUS	21,781,411	1,981,096	0	306,187	1,663,170	0	25,731,864	331,266		26,063,130	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	118,936,667	79,715,574	29,006,712	30,141,827	28,236,365	106,358	286,143,503	98,042,856		384,186,359	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	79,187	789,600	180,000	0	0	0	1,048,787	7,581	NR	1,056,368	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	40,575,481	0	60,138,228	0	0	100,713,709	17,863,482	NR	118,577,191	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	31,190,120	2,124,167			37,462,140	0	70,776,427	613,307		71,389,734	127
128	<i>Internal TIF loans and transfers in</i>	300,000	968,786	444,218	15,589,632	0	0	17,302,636	800,000		18,102,636	128
129	RECLASS	-337,119	168,273	0	0	-148	787,802	618,808	0		618,808	129
130	MHA UNRESTRICTED FB,			0	0	0		0	135,789		135,789	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	31,232,188	44,626,307	624,218	75,727,860	37,461,992	787,802	190,460,367	19,420,159		209,880,526	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	150,168,855	124,341,881	29,630,930	105,869,687	65,698,357	894,160	476,603,870	117,463,015		594,066,885	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	26,267,735	1,247,996	-425,246	415,785	37,562,896	38,053	65,107,219	32,001,336		97,108,555	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	176,436,590	125,589,877	29,205,684	106,285,472	103,261,253	932,213	541,711,089	149,464,351		691,175,440	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	57,750,114	897,524	0	0	0	0	58,647,638		E62	58,647,638	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	317,785	0	0	0	0	317,785		E59	317,785	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	34,595,486	24,369	0	0	0	0	34,619,855		E24	34,619,855	13
14	Purchase of land and equipment	0	0	0	0	45,684	0	45,684		G24	45,684	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	3,554,432	0	0	0	0	0	3,554,432		E66	3,554,432	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation		2	0	0	0	0	2		E66	2	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	1,201,200	0	0	0	0	1,201,200		E89	1,201,200	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0		0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	95,900,032	2,440,880	0	0	45,684	0	98,386,596			98,386,596	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	6,506,345	14,573,952		0	0	0	21,080,297		E44	21,080,297	42
43	Purchase of land and equipment	0	0	0	0	560,539	0	560,539		G44	560,539	43
44	Construction	0	0	0	0		0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	3,658,481	0	0	0	0	3,658,481		E44	3,658,481	48
49	Traffic control safety — Current operation	537,520	2,245,640		0	0	0	2,783,160		E44	2,783,160	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	199,343	0	0	0	0	0	199,343		E81	199,343	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	525,000	0	0	0	0	525,000		E89	525,000	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0		0	0	0	0	0			0	68
69	PUBLIC WORKS ADMINISTRATION	572,793		0	0	0	0	572,793			572,793	69
70	ENGINEERING MANAGEMENT SERVICES	484,552		0	0	0	0	484,552			484,552	70
71				0	0	0	0	0			0	71
72		0		0	0	0	0	0			0	72
73		0		0	0	0	0	0			0	73
74		0		0	0	0	0	0			0	74
75		0		0	0	0	0	0			0	75
76		0		0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	8,300,553	21,003,073	0	0	560,539	0	29,864,165			29,864,165	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	364,434	15,322,780	0	0	0	0	15,687,214		E79	15,687,214	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0		0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	364,434	15,322,780	0	0	0	0	15,687,214			15,687,214	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	6,632,575	353,889	0	0	0	0	6,986,464		E52	6,986,464	122
123	Purchase of land and equipment	0	0	0	0	697,051	0	697,051		G52	697,051	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	7,308,341	125,809	0	0	760	0	7,434,910		E61	7,434,910	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	2,691,738	114,585	0	0	0	0	2,806,323		E61	2,806,323	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	1,330,209	8,750	0	0	0	0	1,338,959		E03	1,338,959	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	733,811	0	0	0	0	0	733,811		E61	733,811	135
136	Other culture and recreation	260,076	3,047	0	0	0	0	263,123		E61	263,123	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction			0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	18,956,750	606,080	0	0	697,811	0	20,260,641			20,260,641	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	3,596,678	1,502,246	10,808,725	0	2,165,477	0	18,073,126		E89	18,073,126	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	406,877	0	0	0	0	406,877		E50	406,877	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	1,748,593	0	0	0	0	0	1,748,593		E29	1,748,593	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	289,131	0	0	0	0	289,131		E89	289,131	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	5,345,271	2,198,254	10,808,725	0	2,165,477	0	20,517,727			20,517,727	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	1,639,363	0	0	0	0	0	1,639,363		E29	1,639,363	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	3,095,066	0	0	0	0	0	3,095,066		E23	3,095,066	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	1,930,496			0	0	0	1,930,496		E25	1,930,496	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	1,416,646	0	0	0	0	0	1,416,646		E31	1,416,646	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	1,421,210	0	0	0	0	1,421,210		E89	1,421,210	171
172	Other general government — Current operation	6,856,389	42,719,170		344,512	0	0	49,920,071		E89	49,920,071	172
173	Purchase of land and equipment		0	0	0	325,366	0	325,366		G89	325,366	173
174			0	0	0	0	0	0			0	174
175			0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	14,937,960	44,140,380	0	344,512	325,366	0	59,748,218			59,748,218	176
177	<b>Section G — DEBT SERVICE</b>	0		650,769	68,465,115	75,332	0	69,191,216			69,191,216	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	650,769	68,465,115	75,332	0	69,191,216			69,191,216	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		622,918	863,710	0	0	67,175,579	0	68,662,207			68,662,207	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	622,918	863,710	0	0	67,175,579	0	68,662,207			68,662,207	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	622,918	863,710	0	0	67,175,579	0	68,662,207			68,662,207	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	144,427,918	86,575,157	11,459,494	68,809,627	71,045,788	0	382,317,984			382,317,984	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation							28,676,739		E80	28,676,739	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							7,515,980		E60	7,515,980	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							10,493,189		E81	10,493,189	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							20,642,481		E50	20,642,481	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							10,582,758		E80	10,582,758	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								140,230	E89	140,230	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								23,752,946		23,752,946	242
243	Enterprise Capital Projects								7,238,582		7,238,582	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247											0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								109,042,905		109,042,905	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	144,427,918	86,575,157	11,459,494	68,809,627	71,045,788	0	382,317,984	109,042,905		491,360,889	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	3,105,200	30,944,287		36,145,000	49,562	0	70,244,049	1,145,685		71,389,734	255
256	Internal TIF loans/repayments and transfers out	0	444,218	17,658,418	0	0	0	18,102,636			18,102,636	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	3,105,200	31,388,505	17,658,418	36,145,000	49,562	0	88,346,685	1,145,685		89,492,370	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	147,533,118	117,963,662	29,117,912	104,954,627	71,095,350	0	470,664,669	110,188,590		580,853,259	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	8,092,922	620,962	0	0	73,747		8,787,631			8,787,631	263
264	<b>Restricted</b>	285,478	5,473,070	87,772	1,330,845	888,328	932,213	8,997,706			8,997,706	264
265	<b>Committed</b>	0	1,679,462	0	0	0	0	1,679,462			1,679,462	265
266	<b>Assigned</b>	0	0	0	0	0	0	0			0	266
267	<b>Unassigned</b>	20,525,072	-147,279	0	0	31,203,828	0	51,581,621			51,581,621	267
268	<b>Total Governmental</b>	28,903,472	7,626,215	87,772	1,330,845	32,165,903	932,213	71,046,420			71,046,420	268
269	<b>Proprietary</b>								39,275,761		39,275,761	269
270	<b>Total ending fund balance June 30, 2014</b>	28,903,472	7,626,215	87,772	1,330,845	32,165,903	932,213	71,046,420	39,275,761		110,322,181	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	176,436,590	125,589,877	29,205,684	106,285,472	103,261,253	932,213	541,711,089	149,464,351		691,175,440	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF DES MOINES																																																	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																												
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td></tr><tr><td>Highways.....</td><td>M44</td><td>0</td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td></tr><tr><td>Police protection.....</td><td>M62</td><td>0</td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td></tr><tr><td>Sanitation.....</td><td>M81</td><td>0</td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 0</td></tr></table>											Purpose	Amount paid to other local governments		Correction.....	M05	\$ 0	Health.....	M32	0	Highways.....	M44	0	Transit subsidies.....	M94	0	Libraries.....	M52	0	Police protection.....	M62	0	Sewerage.....	M80	0	Sanitation.....	M81	0	All other.....	M89	\$ 0	<table><tr><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44</td><td>\$ 0</td></tr><tr><td>All other.....</td><td>L89</td><td>\$ 0</td></tr></table>											Purpose	Amount paid to State		Highways.....	L44	\$ 0	All other.....	L89	\$ 0
Purpose	Amount paid to other local governments																																																											
Correction.....	M05	\$ 0																																																										
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Highways.....	L44	\$ 0																																																										
All other.....	L89	\$ 0																																																										
Part IV	SALARIES AND WAGES																																																											
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																												
											Amount - Omit cents																																																	
Total salaries and wages paid.....											Z00 \$		115,235,631																																															
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014																Interest paid this year																																								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)															(h)																																						
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0															191 \$ 0																																						
2. Sewer utility	19U 30,470,000	29U 16,240,000	39U 14,746,000	49U 12,015,000	49U	49U 19,949,000	49U 0															189 1,363,219																																						
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															192 0																																						
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															193 0																																						
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															194 0																																						
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0															189 0																																						
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0															189 0																																						
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															189 0																																						
Other-Specify	19U	29U	39U	49U	49U	49U	49U															189																																						
9. SECTION 108 GO	19U 8,500,000	29U 0	39U 24,000	49U 0	49U 0	49U 0	49U 8,476,000															439,269																																						
10. PARKING	19U 325,770,000	29U 96,970,000	39U 52,720,000	49U 370,020,000	49U 0	49U 0	49U 0															189 15,120,335																																						
11. AIRPORT	19U 13,030,000	29U 0	39U 1,780,000	49U 11,250,000	49U 0	49U 0	49U 0															189 260,600																																						
12. STORMWATER	19U 6,299,847	29U 0	39U 1,545,468	49U 0	49U 0	49U 0	49U 4,754,379															189 163,170																																						
13. R	19U 33,505,000	29U 0	39U 1,525,000	49U 0	49U 0	49U 31,980,000	49U 0															189 1,687,361																																						
14. Total long-term debt	459,474,847	113,210,000	75,600,468	403,325,000	0	80,529,000	13,230,379															20,397,173																																						
B. Short-term debt		Amount - Omit cents																																																										
Outstanding as of JULY 1, 2013				61V \$		0																																																						
Outstanding as of JUNE 30, 2014				64V \$		0																																																						
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																Amount - Omit cents																																											
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																																												
Actual valuation -- January 1, 2012																																																												
				\$		10,907,265,640										x .05 = \$		545,363,282																																										
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014																Amount - Omit cents																																											
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																																																							
	\$ 6,041,920		\$ 31,313,606		0		92,921,344		130,276,870																																																			
REMARKS																V98																																												